

**NO ANALYSIS REQUIRED**

Author: Ducheny Analyst: Raul Guzman Bill Number: SB 491  
 Related Bills: None Telephone: 845-4624 Amended Date: January 4, 2006  
 Attorney: Patrick Kusiak Sponsor: \_\_\_\_\_

**SUBJECT:** Depreciation Deduction/Seismic Safety Requirements on Investor Owned Hospitals

- \_\_\_\_ ANALYSIS NOT REQUIRED of this bill – Not within scope of responsibility of this department.  
 \_\_\_\_ TECHNICAL BILL – No program or fiscal changes to existing program.  
X BILL AS AMENDED NO LONGER WITHIN SCOPE of responsibility or program of the department.  
 \_\_\_\_ TECHNICAL AMENDMENT – No change in previously submitted analysis required. Approved position of prior analysis is \_\_\_\_\_.  
 \_\_\_\_ MINOR AMENDMENT – No change in previously submitted analysis required. Approved position of prior analysis is \_\_\_\_\_.  
 \_\_\_\_ MINOR AMENDMENT – No change in approved position of \_\_\_\_\_.  
 \_\_\_\_ See Comments below  
 \_\_\_\_ OTHER – See comments below.

**COMMENTS:**

The January 4, 2006, amendment removed the special depreciation deduction for certain hospitals that incur costs to comply with seismic safety requirements. The bill as amended will not impact the department's operations or revenues.

## Board Position:

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____ SA	____ O	<u>X</u> NAR
____ N	____ OUA	____ PENDING

## Franchise Tax Board Staff

## Date

Raul Guzman

01/23/06